**Final Exam requirements**

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| * How often does the examination take place? | Twice a year. |
| * Do candidates have to take (and pass) all fields/topics of the examination in one single examination season, or can they modularize/split the different fields/topics into several seasons? | Candidates can modularize their examination:  They have 6 years to complete all the 4 modules/topics. Every failed attempt to complete a module can be repeated twice. |
| * Can candidates repeat the examination if they fail? How often? | If candidates fail to complete all the 4 modules/topics within 6 years, they can start a second period of 6 years with a “clean sheet”. |
| * What is the content (fields/topics) of the examination? | * Reporting, Auditing, Assurance Engagements, Business Valuations and Professional EthicsApplied Business Administration, Economics * Business Law * Tax Law |
| * Is it a written test or an oral test or a combination of both? | Combination of both (written test adding 60% and oral test adding 40% to the overall mark). |
| * What is the format of the written tests: Multiple choice? Free text? | Free text. |
| * Are the written tests paper-based? Or computer-based? | Paper-based.  The implementation of computer-based written tests is aimed at within the next 3 years. |
| * Who is responsible for setting the questions of the tests? | Written test:  A special Task Commission with 9 members:   * Representative of a federal state (chair) * Head of WPK Examination Unit * 2 Wirtschaftspruefer (WP) * 2 university professors for Business Administration * Representative of the business community * Lawyer * Representative of the fiscal authorities   Oral test:  Each member of the Examination Commission decides on his or her own questions. |
| **Who is responsible for oversight on the a.m. aspects?** | Candidates can file an objection against all decisions affecting them (e.g. denied admission to the examination; failed examination). A special commission (with identical membership as the Task Commission, see above) decides on all objections.  Candidates can file suit against adverse decisions of this commission.  The Federal Ministry for Economic Affairs and Energy practices regulatory oversight over WPK including the Examination Unit. |